

MAINE REVENUE SERVICES
INCOME/ESTATE TAX DIVISION
PO BOX 9116
AUGUSTA, ME 04332-9116

Maine FastFile

FASTER REFUNDS. EASIER FILING



FILE BY:



COMPUTER (see Page 7) or TELEPHONE (see Page 8)

www.maineastfile.gov

2004 Maine Residents Application for:

- Property Tax Refund Program
- Rent Refund Program

FILING DEADLINES

Applications for a Property Tax or Rent Refund must be filed by January 3, 2005.

IMPORTANT CHANGES

•**Tax and Rent Refund Program.** If you have a spouse or dependents, the income limit is now \$46,900. If you are not married and do not have dependents, the income limit is \$30,300.

FOR HELP with the PROPERTY TAX and RENT REFUND PROGRAM

Teletax: Call 1-624-7875 for recorded information
Everyday 24 hours.

General Information: Call 207-626-8475 Weekdays
8:00 a.m. - 5:00 p.m.

To get forms: Download from www.maine.gov/revenue or
call 207-624-7894 Everyday 24 hours (to leave your name
and address).

Refund information: www.maine.gov/revenue or call
207-626-8461 Everyday 24 hours (you must have your
social security number and total income ready).

TTY: 207-287-4477 Weekdays 8:00 a.m. - 4:30 p.m.

OR, write to: Maine Revenue Services, PO Box 9116,
Augusta, Maine 04332-9116.

MAINE RESIDENTS PROPERTY TAX and RENT REFUND PROGRAM

What is this Program? It is a property tax relief program for qualified homeowners or renters of any age who live in Maine.

Who can get a Property Tax or Rent Refund?
Homeowners or **renters** who meet all of the following requirements:

- a) Were Maine residents for all 12 months of 2003.
 - b) Owned or rented a home in Maine for all 12 months of 2003 and occupied that home for at least 6 months of 2003.
 - c) **Lived alone** and total household income in 2003 was \$30,300 or less; **OR, lived with a spouse or dependent** and total household income in 2003 was \$46,900 or less.
 - d) Had a 2003 property tax bill that was more than 4% of total household income; **OR**, paid rent in 2003 that was more than 22% of total household income.
***Except:** Elderly people do not need to meet this requirement when their income is below \$12,100 for those living alone or below \$15,000 when living with a spouse or dependent.*
- **Estates may not file for a refund.**
 - **If you are a dependent of another person, you generally cannot file for a refund.**
 - **Renters who lived in subsidized housing (rent paid in part by the government) do not qualify for a refund. EXCEPT** that disabled applicants who are receiving social security disability benefits or supplemental security income disability benefits do qualify for a refund if they meet all the other requirements listed above. Also, elderly applicants who live in subsidized housing do qualify for a refund if they meet all the other requirements listed above for an elderly household.

Elderly/Disabled People: An elderly person is an individual who was age 62 or over on December 31, 2003 (age 55 or over if disabled). An applicant is considered disabled if they are currently receiving federal disability payments. If married, both husband and wife must be currently receiving federal disability payments.

How do unmarried people who shared a home file for a refund? Each can file a separate application. *For example*, three people owned a home and shared expenses. All three lived in the home in 2003. Each had their own income and no one was another's dependent. Each should file a form as if living alone. Each should list their own income. Each should claim their share of the total tax bill or rent paid. Each applicant must attach a copy of the property tax bill or rental agreement which shows the amount that they pay.

How do I get a refund? Fill out this form. Mail it to Maine Revenue Services in the envelope attached **or** file by computer (see page 7) **or** file by Telefile (see page 8). We will mail you a refund check if you qualify. We will write to you if you do not qualify.

How much is the refund? Your refund will be figured for you. The most you can get from the program is \$1,000. Except for refunds issued under the Elderly portion of the program, refunds less than \$10 are not issued.

How do I change my form once it is filed? If you made a mistake on any part of the form, you must "amend" your application. To file an amended application, fill out and sign a new form with the correct information. Write "**Amended**" at the top of the form.

Not Online? No problem! I-FILE for free at your local library.

Did you know?...

You can I-file your Maine Residents Property Tax and Rent Refund application using free Internet access available at most local libraries in Maine. See your librarian for details.

Maine**Libraries**
something for everyone

www.MaineLibraries.com

FOR INFORMATION AND ANSWERS TO MOST FREQUENTLY ASKED QUESTIONS go to Maine Revenue Services's Web site at www.maine.gov/revenue or call Maine's Teletax phone line at **207-624-7875**, everyday 24 hours a day. A complete list of topics is below. If you call, the system will tell you how to play the topics. You will be asked to select the topic you want to hear from the following list.

<u>Topic #</u>	<u>Subject</u>	<u>Topic #</u>	<u>Subject</u>
201	Where can I get an application and instructions?	210	I rented for part of the year and owned my own home for part of the year. Am I eligible for a refund?
202	When is the application for a refund due?	211	My rent is paid in part by the government. Do I qualify for a refund?
203	Where can I get help filling out my application?	212	I rent part of my home to others. How do I complete the application?
204	Am I eligible for a property tax or rent refund under the general portion of the program?	213	I use part of my home for business purposes. How do I file for a refund?
205	Am I eligible for a property tax or rent refund under the elderly portion of the program?	214	Can I have my refund deposited directly into my checking or savings account?
206	How do unmarried people who share a home or apartment file for a refund?	215	I did not file an income tax return. How do I calculate my household income?
207	How do I get an extension (or more time) to file my application?	216	How do I apply for a Low-Cost Drug Card?
208	How do I know if someone is my dependent?		
209	Do I have to claim my dependent's income?		

Maine Revenue Services Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personal information. Taxpayers and applicants have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return or application for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer or applicant except in a limited number of very specific circumstances. 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. No unassociated third parties may receive information pertaining to tax returns or applications without written permission from the affected taxpayer or applicant. If you have any questions regarding the Privacy Policy, please contact MRS at 207-626-8475.

2004 MAINE RESIDENTS PROPERTY TAX AND RENT REFUND APPLICATION
SPECIFIC LINE-BY-LINE INSTRUCTIONS - Use blue or black ink only. DO NOT USE RED INK.

Applicant Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address shown on the label are correct, peel it off and place it on your completed application **inside the red dotted lines**. (Note: You will need to refer to the label in order to file your application using telefile (on a touch-tone phone) or I-file (on a computer) without having to file paper signature documents with Maine Revenue Services. For more information on telefile or I-file, visit our Web site at www.maineastfile.gov.)

JOHN	A	SAMPLE	123456
MARY	A	SAMPLE	222331
ADDRESS LINE 1			
ATTN: LABEL SAMPLE			
14 TEST DRIVE, APT 7			
AUGUSTA		ME	04330

If you do not have a pre-printed label or the name and address on the label is not correct, print your first name, middle initial, and last name in the space provided. If you are married and living with your spouse, print your spouse's first name, middle initial, and last name. Print your mailing address. If you live in an apartment, print the apartment number. If your address is a Rural Route (RR), print your RR number and your box number.

If you have a pre-printed label and the first person on the label is deceased, print the date of death in the space provided under the address area on the form. If your spouse died during 2003 or 2004, print the date of death.

Social Security Number(s) and Birth date(s): Print your social security number. Also print your date of birth (month, day, and year). If you are married and living with your spouse, print your spouse's social security number and date of birth. Also print the telephone number where you can be reached during the day.

Block 1. Read each question. Check either the "Yes" or "No" box for each question in block 1.

Block 2. Print the physical location of the property where you lived during 2003. If you paid rent in 2003, write in your landlord's name and telephone number.

Block 3. Dependents. (A dependent is a person you support. They are people you claimed (or could claim) on your tax return. In general, to claim a dependent you must pay more than half the cost of support.) Print the number of your dependents in the boxes provided. Do not include you or your spouse. List your dependents who lived with you in 2003 in order from oldest to youngest.

Print the first and last name of each dependent. Also print their social security number and date of birth. Answer the question for each dependent listed on the form. Check either the "Yes" or "No" box for the question. **If you have more than two dependents, print their names, dates of birth, and social security numbers on a separate sheet of paper.**

Line 4. Property Tax. If you owned your home in 2003, enter the amount of property tax assessed on your house and house lot even if you have not paid the taxes. **Use the yearly bill based on the April 1, 2003 valuation.** Do not include interest or special assessments. Do not include property taxes on other property. Do not write the value of your home. If the property is jointly owned by persons not members of the household, **enter only your share of the property tax bill.** Do not claim any tax that belongs to others. If you can prove that you are legally required to pay all the property tax even if the home is partly owned by others, then you can claim all the tax on your form. **To do so, enclose with your application a letter signed and dated by each family member whose name is on the property tax bill stating that they do not live in the home and will not file a claim for refund on any portion of the property tax bill.** You can claim the tax on your home even if it is held in a revocable living trust.

- Do not include taxes on any part of your home or property used for business. *For example*, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax assessed. Do not include property taxes claimed as a business expense on your federal tax return.

- Do not include taxes on any part of your home or property that you rented (or could rent) out to others. *For example*, you lived in a two-family home. You rented half to someone else. You can claim one-half of the property tax bill.

Include only the property tax on your house and the house lot. This is the tax on your main home. You can only claim the property tax on your house and house lot up to 10 acres. The town you live in defines the size of a house lot. Most house lots are less than 10 acres. If your house is on land larger than the house lot size, call your town or city assessor to find out the tax on your house and house lot. This is the tax you can claim under this program.

If you moved during the year, attach an explanation on a separate sheet. Write in the date you moved. Write in the taxes or rent paid on each home. **If the property tax bill is over \$1,800, attach a copy of your 2003 property tax bill that has your name on it.**

Line 4a. Did you rent part of your home or apartment to others or use part of it for a business? If you answer "yes," attach a complete copy of your 2003 federal tax return. Examples of business use of the home (or property) are office space in your home or a farm or construction business on the same property as your home.

Line 4b. Was your home on a rented lot? If you owned a home that was on rented land or vice-versa, you can claim both tax and rent. One example is a mobile home located in a park. Enter on line 4 the tax on your home. Enter on line 5 the lot rent you paid.

Line 5. Rent. **Enter the rent you paid in 2003.** This is the rent you paid for the right to live in your apartment or house. Include "workfare" payments received from your town used to pay your rent. **Do not write in mortgage payments or room and board payments. Mortgage payments and room and board payments are not rent.** Did the rent you paid include heat? If yes, and you know the amount paid for heat, subtract it from the total you paid. Write in only the part that is rent on this line. If you lived in subsidized housing, write in only the rent you paid. **Attach copies of rent receipts or canceled checks if the rent you claim is over \$7,200.**

Line 5a. Did your rent include heat? If the rent on line 5 includes heat, check the yes box. We will take out 15% from your rent when we figure your refund. If the amount on line 5 does not include an amount paid for heat, check the no box.

Line 5b. Was your rent paid in part by the government? This is rent that is limited to a percentage of income by a government program. If your rent was paid in part by the government, check the yes box. Examples are certain Section 8 vouchers or public housing.

Line 6a. Maine adjusted gross income. Complete this line **only** if you, your spouse or one of your dependents filed a Maine individual income tax return for 2003. Enter on this line the Maine adjusted gross income from your 2003 Maine return. This is the amount from line 15 of the Maine short form or line 16 of the Maine long form. **NOTE:** If your spouse or any of your dependents filed a separate Maine income tax return, add the Maine adjusted gross income from their returns to yours and enter the total on line 6a.

Line 6b. Additional income. Enter on line 6b the amount from the **Schedule of Additional Income**, line h (below line 6 on the form).

Schedule of Additional Income Instructions

If you filed a 2003 Maine income tax return, complete Column 1. If you **did not** file a 2003 Maine income tax return, complete Column 2. Enter the income for you, your spouse and your dependents. Add the income in Column 1 or Column 2 and enter the total on line h. Enter the amount from line h on line 6b of the application form.

Do **not** count the following as income:

- town or city General Assistance;
- the Property Tax or Rent Refund;
- the first \$5,000 from life insurance (count only the amount that is more than \$5,000);
- gifts from friends or relatives;
- food stamps, WIC, fuel assistance, or other in-kind relief;
- money loaned to you.

Below are special instructions for some of the lines on the Schedule of Additional Income.

Line c. Loss Add-Back. Write in any business loss, net operating loss carry-over, or capital loss. Also include any rental or farm loss. Partnership or S Corporation losses must also be shown on this line. Each individual loss computed on federal schedules C, D, E, and F must be added back on this line. **Write in the total amount of the losses as a positive number. If you enter an amount on this line, attach a complete copy of your federal return.**

Line d. Social Security, Railroad Retirement, and Pensions. Write in the social security and railroad retirement benefits received in 2003 (including social security disability benefits and supplemental security income). This is the gross amount before Medicare is subtracted. Also write in any pensions, annuities, or veterans compensation received that is not included on your income tax return. Include the amount of pension income deduction claimed on your Maine income tax return. Also include Maine State Retirement that is not included on your income tax return.

Line e. Cash Public Assistance. Write in the amount of money received from the government for support, such as TANF benefits. Include "workfare" payments but do not include other General Assistance from the town. Do

not count in-kind relief, such as food stamps, WIC, and Fuel Assistance. Do not count the tax and rent refund.

Line g. Any Other Income. Enter on this line other income you received in 2003 that is not listed or that is not included on your income tax return. This may include income such as:

- Alimony received;
- Capital Gains not subject to income tax;
- Child Support received;
- The amount of your federal child tax credit that was refunded to you;
- The amount of your Maine child care credit that was refunded to you;
- Federal Earned Income Credit;
- Inheritance;
- Life Insurance Proceeds greater than \$5,000;
- Lawsuit Awards;
- Lottery Winnings;
- Rental Income (after expenses);
- Unemployment Compensation;
- Workers' Compensation;
- Any other income.

Line 6c. Add lines 6a and 6b and enter the total on line 6c.

Line 6d. Pension rollovers and refunds from the Property Tax or Rent Refund Program. This line may apply to you only if you entered an amount on line 6a. If the amount on line 6a includes an amount rolled over from an IRA, pension, or annuity plan into another IRA, pension, or annuity plan, enter the amount of the rollover on line 6d. Also, if the amount on line 6a includes a property tax refund from the Maine Property Tax or Rent Refund Program, include that amount on line 6d as well.

Line 6e. Total Household Income. Subtract line 6d from line 6c. Enter the result on line 6e.

Line 7. Direct Deposit. You may have your property tax or rent refund directly deposited into your bank account. You should call your bank to make sure your direct deposit will be accepted.

Line 7a. Routing Number (RTN): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. Check with your bank to be sure you have the correct routing number.

Line 7b. Bank Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes at the end blank. Call your bank to be sure you have the correct account number for either your checking or savings account.

Line 7c. Type of Account: Check the box to show whether your account is a checking or savings account.

SAMPLE CHECK

JOHN DOE
JANE DOE
123 Main St
Anyplace, ME 04000

1234
1500000000

20

PAY TO THE ORDER OF \$

DOLLARS

ANYPLACE BANK
Anyplace, ME 04000

Routing number (line 9a)
250250025

Account number (line 9b)
1234

Do not include the check number

For

I: 250250025 : 202020 " 86 " " 1234

Note: The routing and account numbers may be in different places on your check.

Line 8. Third Party Designee. If you would like to allow another person to discuss your 2004 application with Maine Revenue Services, check the "Yes" box. Also enter the person's name, phone number, and any 5-digit number the person chooses as their personal identification number (PIN). If you check the "Yes" box, Maine Revenue Services will call the person you have chosen if there are any questions or if additional information is needed to process your application. Maine Revenue Services will only discuss your application with the person listed if that person knows the 5-digit PIN.




I-file results in fewer processing delays and faster refunds. It's quick and easy.

In order to use I-file, you should first complete the application form in this booklet. You must also have access to a computer with an Internet connection. Free computer and Internet access is available at most libraries. See your librarian for details.

YOU ARE ELIGIBLE TO I-FILE YOUR APPLICATION IF YOU MEET ALL OF THE FOLLOWING:

- You filed an application for refund last year
- You have an application that is pre-printed with your name and 6-digit PIN
- Your 2003 property tax bill was less than \$1,800
- Your 2003 rent was less than \$7,200
- You had no losses on your 2003 federal 1040 income tax return on Schedules C, D, E, or F
- You did not use your home for business purposes in 2003
- Persons listed on the application (applicant and spouse) are the same as last year

The I-file System will lead you through the application by asking you to enter certain information.

- * We suggest you begin by completing the application form in this booklet so that all the information you need to I-file is handy.
- * You must round dollar amounts up or down to the nearest whole dollar. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. **Do not enter cents.**
- * On-line help is available for some I-file instructions by pressing the help button  **HELP**.
- * You can cancel I-file at any time before you receive your confirmation number by pressing the "exit" button at the bottom of the I-file screen. Information entered on any page submitted will be saved so you can return at a later time to finish the application.
- * After you have successfully I-filed your application, you will be given a **9-digit confirmation number**. **Your application is not filed until you have received this number.**
- * After you have received your 9-digit confirmation number, you will be able to print a copy of your final application **for your records**. **DO NOT MAIL THE FORM TO US.** The application you print will have your confirmation number printed on it.

Not Online? No problem! I-FILE for free at your local library.

Did you know?...

You can I-file your Maine Residents Property Tax and Rent Refund application using free Internet access available at most local libraries in Maine. See your librarian for details.

MaineLibraries
something for everyone

www.MaineLibraries.com



Filing by Telefile results in fewer processing delays and faster refunds. It's quick and easy.

In order to use Telefile, you must first complete the application form in this booklet. You must also have a touch-tone phone.

YOU ARE ELIGIBLE TO TELEFILE YOUR APPLICATION IF YOU MEET ALL OF THE FOLLOWING:

- You filed an application last year
- You have an application that is pre-printed with your name and 6-digit PIN
- Your address has not changed since last year
- Your 2003 property tax bill was less than \$1,800
- Your 2003 rent was less than \$7,200
- You had no losses on your 2003 federal 1040 income tax return on Schedules C, D, E, or F
- You did not use your home for business purposes in 2003
- Persons listed on the application (applicant, spouse, and dependents) are the same as last year

The Telefile System will lead you through the call by asking you to enter certain information using your touch-tone phone.

To Telefile, follow the instructions below:

- * Make sure you have filled out the form in this booklet.
- * You must round dollar amounts up or down to the nearest whole dollar. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. **Do not enter cents.**
- * On-line help is available after some Telefile instructions by pressing the star key. [*] The star key is located below the number 7 on your touch tone phone.
- * You may be asked to press the pound key after you enter some information. [#] The pound key is located below the number 9 on your touch tone phone.
- * If at any time you do not hear what Telefile says, just wait a few seconds and it will be repeated to you.
- * After you have successfully Telefiled your application, you will be given a **9-digit confirmation number**. **Do not hang up until you have received this number.** You need to write the number on the back of your application to keep for your records. If you do not get a confirmation number, your application was not successfully filed. Write the number down in the space provided on page 2 of your application.
- * You can cancel your Telefile call at any time by hanging up the telephone before you receive your confirmation number.
- * After you have successfully filed your application using Telefile, **keep** the form you filled out with the confirmation number **for your records.** **DO NOT MAIL THE FORM TO US.**

**NOW YOU ARE READY TO TELEFILE! JUST DIAL 207-624-7778
EVERYDAY, 24 HOURS**

**Maine
Revenue Services**

PO Box 9116
Augusta, Maine 04332-9116

Tax and Rent Refund Application

2004

Do not use red ink. Use blue or black ink.



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IMPORTANT!

You **must** enter your SSN(s) and date(s) of birth below.

Your Social Security Number

Your Date of Birth

Spouse's Social Security Number

Spouse's Date of Birth

Your Telephone Number

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

If applicant named above died during 2003 or 2004,
enter date of death: → (Month) - (Day) - (Year)

If spouse died during 2003 or 2004,
enter date of death: → (Month) - (Day) - (Year)

BE SURE TO ANSWER "Yes" or "No" to each question.

YOUR REFUND WILL BE DELAYED IF YOUR APPLICATION IS NOT COMPLETE.

Yes No

- 1a. Do you receive any federal disability payments such as social security disability benefits or supplemental security income disability benefits? 1a. ☐ Yes ☐ No
- 1b. Does your spouse receive any federal disability payments such as social security disability benefits or supplemental security income disability benefits? 1b. ☐ Yes ☐ No
- 1c. Were you a Maine resident for all of 2003? 1c. ☐ Yes ☐ No
- 1d. Did you have a home or apartment in Maine for all of 2003 and live in your home or apartment for at least 6 months of 2003? 1d. ☐ Yes ☐ No

2. Physical location of property where you lived during 2003 (if different from Mailing Address above):
- If you paid rent in 2003, list your landlord's name and telephone number:

3. Dependents. How many dependents do you have (DO NOT INCLUDE YOU OR YOUR SPOUSE)? List your dependents below. If you have more than 2 dependents, list them on a separate sheet of paper.

Dependent's First Name Dependent's Social Security Number

Dependent's Last Name Dependent's Date of Birth

- 3a. Does this dependent receive any federal disability payments such as social security disability benefits or Supplemental security income disability benefits? ☐ Yes ☐ No

Dependent's First Name Dependent's Social Security Number

Dependent's Last Name Dependent's Date of Birth

- 3b. Does this dependent receive any federal disability payments such as social security disability benefits or Supplemental security income disability benefits? ☐ Yes ☐ No

4. Enter property tax assessed on your home in 2003 (See instructions on pages 4 and 5) 4.\$
(If your property tax bill is more than \$1,800, attach the copy of the tax bill that has your name on it.)

- a. Did you rent part of your home to others or use part of it for a business? 4a. ☐ Yes ☐ No
- b. Was your home on a rented lot? 4b. ☐ Yes ☐ No

5. Enter total rent you paid on your home or lot in 2003 (Do not include mortgage payments) ... 5.\$
(If your rent is over \$7,200, attach copies of your rent receipts.)

- a. Does the rent on line 5 include heat? 5a. ☐ Yes ☐ No
- b. Was your rent reduced or paid in part by the government? 5b. ☐ Yes ☐ No



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